

A-SCHEDULE

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Pre	eparation Instructions
Municipality Name:	EC131 inxuba Yethemba
CFO Name:	Lucky Mulandzi
Tel: j	04RR015024 Fax: 488811421
E-Mail:	I uckumium nov 72
Budget for MTREF starting:	2019 Budget Year: 2019/20
Does this municipality have Entities?	No 💬
If YES: Identify type of report:	Consolidated Informat 💌
LGDB Export	Name Votes & Sub-Votes
Printing Instructions	Important documents which provide essential assistance
Showing / Hiding Columns	MFMA Budget Circulars Click to view
Hide Pre-audit columns on all	MBRR Budget Formats Guide Click to view
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Clear Highlights on all sheets	MFMA Return Forms Click to view

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	E-mail address	alton@iym gov.za	E-mail address	alton@iym.gov.za	
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EC131 Inxuba Yethemba - Contact Information

Mayor/Executive Mayor:		Secretary/PA to the Mayor/Everutive Mayor	nor/Evacutive Mayor	
ID Number		JD Number		
Title	Mr	Title	Ms	
Name	Cllr Z.R. Shweni	Name	Hombisa Dikana	
Telephone number	488 015 004	Telephone number	488 015 004	
Cell number	826 131 190	Cell number		A CONTRACTOR OF THE PERSON NAMED IN COLUMN 1
Fax number	488 811 421	Fax number	488 811 421	
E-mail address	hombisa@ivm.gov.za	E-mail address	hombisa@iym.gov.za	
Deputy Mayor/Executive Mayor:	e Mayor:	Secretary/PA to the Der	Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number		
Title	一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一 一	Title		
Name	ALCOHOL: THE STREET STREET, ST	Name	The same	
Telephone number		Telephone number		
Cell number		Celf number		
Fax number		Fax number		
E-mail address	9	E-mail address		- Allen
D. MANAGEMENT LEADERSHIP	RSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	icipal Manager:	
ID Number		ID Number	3	
Title	Mr	Title	Miss	
Name	Mr X Msweli	Nаme	S Magagu	
Telephone number	488015043	Telephone number	488015043	30
Cell number	664791263	Cell number	739000365	ALL MANAGEMENT AND ADDRESS OF THE PARTY OF T
Fax number	488811421	Fax number	488811421	
E-mail address	mm@iym.gov.za	E-mail address	mm@iym.gov.za	*****
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	f Financial Officer	
ID Number		ID Number		
Title	Mr	Title	Mr	
Nате	Lucky Mulaudzi	Name	Thando Sindelo	
Telephone number	0488015024	Telephone number	488015046	
Cell number	716828100	Cell number	0835468723	
Fax number	488811421	Fax number	488015046	
E-mail address	Lucky@lym gov.za	E-mail address	cfo@iym.gov.za	
Official responsible for a	Official responsible for submitting financial information	Official responsible for s	Official responsible for submitting financial information	
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Description	2015/16	2016/17	2017/18		Current Ye	ar 2018/19		2019/20 Mediur	n Term Revenue Framework	a & Expenditur
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Financial Performance	1									
Property rates	32 953	36 415	40 300	92 754	42 544	42 544	42 544	44 925	47 351	49 908
Service charges	93 173	104 896	110 016	343 523	152 601	152 601	152 601	171 310	192 323	215 231
Investment revenue	-	670	264	614	892	892	_	942	993	1 046
Transfers recognised - operational	46 127	52 352	52 211	119 342	49 033	49 033	_	54 181	51 147	54 352
Other own revenue	14 751	18 786	39 490	35 214	33 196	33 196	7 337	35 055	31 940	33 665
Total Revenue (excluding capital transfers and contributions)	187 004	213 119	242 280	591 446	278 266	278 266	202 482	306 413	323 753	354 201
Employee costs	71 944	75 853	81 965	198 347	90 000	90 000	90 000	90 000	DE 400	404 404
Remuneration of councillors	6 950	6 828	7 926	11 618	7 200	7 200	50 000		95 400	101 124
Depreciation & asset impairment	61 495	62 067	62 661	111 231	60 386	60 386	CO 20C	8 006	8 439	8 894
Finance charges	17 208	19 449	15 371	756	4 000		60 386	63 767	67 211	70 840
Materials and bulk purchases	65 595	61 485	69 083		10.00	4 000		4 224	4 452	4 693
Transfers and grants	03 333	01403	03 003	177 541	55 747	55 747	50 000	71 820	75 698	79 786
Other expenditure	67 503		20.400	1 916	28 543	28 543	-	11 274	11 883	12 524
Total Expenditure		90 204	78 466	112 556	45 284	45 284	42 851	29 941	31 557	33 262
•	290 696	315 886	315 473	613 965	291 159	291 159	243 237	279 032	294 640	311 123
Surplus/(Deficit)	(103 692)	(102 767)	(73 193)	(22 519)	(12 893)	(12 893)	(40 755)	27 381	29 113	43 078
Transfers and subsidies - capital (monetary allocations) (N	22 471	24 896	25 313	40 470	15 862	15 862	-	26 877	29 781	27 866
Contributions recognised - capital & contributed assets	-	-			-	-	-	-	-	_
	(81 221)	(77 871)	(47 880)	17 951	2 969	2 969	(40 755)	54 258	58 894	70 944
Surplus/(Deficit) after capital transfers & contributions							,,			
Share of surplus/ (deficit) of associate	_	_	2.4	_	_					
plus/(Deficit) for the year						_				-
	(81 221)	(77 871)	(47 880)	17 951	2 969	2 969	(40 755)	54 258	58 894	70 944
Capital expenditure & funds sources										
Capital expenditure	21 336	25 582	35 708	26 202	4 752	4 752	-	26 877	29 781	27 866
Transfers recognised - capital -	20 744	23 047	25 313	28 202	4 752	4 752	- 1	26 877	29 781	27 866
Borrowing	- 1	_		_	_	_ [
Internally generated funds	592	2 535	10 395	_	_	_ [_	_	_	_
otal sources of capital funds	21 336	25 582	35 708	28 202	4 752	4 752		26 877	29 781	27 866
inancial position		-		1.0077	333.77		_	20011	25701	27 000
Total current assets	24 740	20.422	22.200				1			
Total non current assets	21 718	38 432	37 355	114 846	216 977	216 977	95 065	132 336	195 509	261 963
Total current liabilities	1 412 058	1 358 147	1 331 495	(30 835)	1 368 770	1 368 770	1 272 323	1 342 494	1 416 441	1 489 406
	97 282	103 724	129 602	-	136 906	136 906	113 914	179 459	189 150	199 364
Total non current liabilities	66 734	74 892	62 057	5 V	39 586	39 586	-	62 057	65 408	68 940
Community wealth/Equity	1 269 761	1 217 962	1 177 192	84 011	1 409 254	1 409 254	1 253 474	1 233 315	1 357 393	1 483 066
Net cash from (used) operating	21 305	24 215	25.070	700	000 540					
Net cash from (used) investing			35 078	756	269 713	269 713	(9 553)	86 257	84 415	88 844
Net cash from (used) financing	(21 116)	(25 054)	(35 351)	(38 164)	(38 164)	(38 164)	-	(22 125)	(23 320)	(24 579)
	(1 256)	(189)		-	-	-	-	-	-	-
ash/cash equivalents at the year end	3 151	2 123	1 850	(35 285)	233 673	233 673	(9 553)	93 876	154 971	219 237
ash backing/surplus reconciliation	The state of the s	1								
Cash and investments available	3 151	2 123	2 753	(38 485)	7 645	7 645	26 546	93 876	154 971	219 237
Application of cash and investments	46 275	60 360	96 635	` - '	(85 217)	(85 217)	74 108	91 619	98 002	104 694
alance - surplus (shortfall)	(43 124)	(58 237)	(93 882)	(38 485)	92 862	92 862	(47 562)	2 257	56 969	114 543
set management		-	-				(** ****)		00 300	
\sset register summary (WDV)	1 455 699	1 391 310	4 242 000	450.404)					ŀ	
Depreciation	1 400 000	1 331 310	1 343 888	(43 194)	1 379 862	1 379 862	1 379 862	1 258 693	1 326 663	1 398 303
Renewal and Upgrading of Existing Assets	-	-	-	111 231	60 386	60 386	60 386	63 767	67 211	70 840
Repairs and Maintenance	-	-	-	28 202	(37 912)	(37 912)	(37 912)	(1 000)	399	(3 103)
Coppes and Maintenance	-	-	-	13 000	1 761	1 761	1 761	12 020	12 669	13 353
ree services		i			1					
Cost of Free Basic Services provided	-	_	-	-	-		_ [
Revenue cost of free services provided	- 1	_	_	_	_		2 800	7 000	2.004	
Households below minimum service level				-	_	-	2 000	2 800	2 951	3 111
Water	_	_				1	1			
Sanitation/sewerage:			-	-	-	-	-	-	-	-
Energy:	-	-	-	- 1	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-
(1G)M3G.	- 1	-	- 1		_		-	_	_	_

EC131 Inxuba Yethemba - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2015/16	2016/17	2017/18	Cu	rrent Year 2018/1	19	2019/20 Mediu	m Term Revenue Framework	e & Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year + 2021/22
Revenue - Functional	17.71									
Governance and administration		-	-	- 1	210 501	106 940	106 940	129 558	127 075	134 413
Executive and council	- 1 1	-		-	- 1	-	_		_	
Finance and administration		-	1	-	210 501	106 940	106 940	129 558	127 075	134 413
Internal audit		-	-	2	20	-	_	_	-	107 410
Community and public safety		-	- /	/ - I	27 056	13 134	13 134	13 432	14 022	14 746
Community and social services			-		13 065	6 199	6 199	5 879	6 061	6 356
Sport and recreation		-	-	<u> </u>	2 272	1 392	1 392	1 574	1 659	1 749
Public safety			-	-	11 575	5 471	5 471	5 693	6 001	6 325
Housing	9 1	-		-	144	71	71	284	300	316
Health	1/1	-	2	_	21	_	_	_	-	
Economic and environmental services		-	_	_	56 265	23 638	23 638	27 653	30 599	28 728
Planning and development		-	-	_	15 510	7 622	7 622	11 395	13 663	10 819
Road transport		-	=2		40 755	16 016	16 016	16 258	16 937	
Environmental protection	11.1	1-11	_	-	10.100	70 010	-	10 236	10 937	17 909
Trading services		-		_	347 400	150 416	150 416	162 647	464 636	201 400
Energy sources			- 2	2	291 480	121 155	121 155	138 191	181 838	204 180
Water management		-	_	_	231 400	121 155	121 133	120 131	157 415	178 438
Waste water management		1	2 1	-	-	-	-	-	-	-
Waste management		24		0	55 921	20.254	20.004	-		-
0" 7	4	_	_		33 921	29 261	29 261	24 456	24 423	25 742
Totivenue - Functional	2	- 12		-	641 223	294 128	294 128	333 290	353 534	382 067
Expenditure - Functional										802 007
Governance and administration		-	_	- 1	158 373	97 076	97 076	72 671	77 135	81 873
Executive and council		72	4	2.5	58 815	53 793	53 793	28 632	30 178	32 380
Finance and administration		3-1		-	97 250	37 564	37 564	43 320	45 659	48 125
Internal audit			-		2 308	5719	5 719	719	1 298	1 368
Community and public safety		-	-		65 657	41 870	41 870	31 090	32 769	34 539
Community and social services		_		20	28 156	18 632	18 632	14 367	15 142	
Sport and recreation		-	_	-	23 048	9 385	9 385	10 765	11 346	15 960
Public safety		2	9		8 707	11 206	11 206			11 959
Housing	1 1	-	_	100	5 747	2 648	2 648	3 031	3 195	3 368
Health		_			0	2 040	2 048	2 928	3 086	3 253
Economic and environmental services			-		163 466	82 899	- 1	0	0	0
Planning and development				70.2	24 449		82 899	97 864	103 148	108 719
Road transport		201	-			12 033	12 033	14 752	15 549	16 389
Environmental protection			51	<u> </u>	139 017	70 866	70 865	83 111	87 599	92 330
Trading services					226 462	-			-	-
Energy sources		-	-	-	226 463	69 313	69 313	77 407	81 587	85 992
Water management		-	30	-	187 763	57 809	57 809	64 225	67 694	71 349
Waste water management		-	- 1	-	-	-		-	-	-
Waste management		-	-2.0	-	3-2	-	_	- 5	-	-
Other		-	(3)	7.5	38 700	11 503	11 503	13 181	13 893	14 643
	4		-		5	-			-	-
otal Evoenditure - Functional	3	-	-	-	613 965	291 159	291 159	279 032	294 640	311 123
Surp. Deficit) for the year	1	-1	- 1	-	27 258	2 969	2 969	54 258	58 894	70 944

Referençes

^{1.} Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

^{2.} Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)

^{3.} Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)

^{4.} All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abbatoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other' Assign associate share to relevant classification.

EC131 Inxuba Yethemba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2015/16	2016/17	2017/18	Cu	rrent Year 2018/1	9	2019/20 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
Revenue by Vote	1									292.1/22
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	- (_	24	727	_
Vote 2 - COUNCIL GENERAL		-	-	-	_	_	_			_
Vote 3 - EXECUTIVE MAYOR	Ì	- [-	-	_	_	_	120	123	_
Vote 4 - CORPORATE DEPARTMENT		1 600	2 049	4 272	800	800	800	845	890	939
Vote 5 - BUDGET AND TREASURY OFFICE		92 497	89 129	128 553	98 962	88 442	88 442	110 507	116 475	122 764
Vote 6 - COMMUNITY SERVICE		20 745	42 809	19 733	39 399	32 759	32 759	46 016	48 501	51 120
Vote 7 - TECHNICAL DEPARTMENT		89 655	75 487	89 906	184 274	139 771	139 771	147 598		
Vote 8 - IPED		_		-	1 371	1 371	1 371		156 463	178 878
Vote 9 - 0		_		_ [13/1	1311	13/1	1 447	1 525	1 608
Vote 10 - 0				_ [-	-	-	-	1940	-
Vote 11 - 0					-	-	-	-	-	-
Vote 12 - 0		-		-	-	-	-	-	100	_
Vote 13 - 0	1	-	57.5	-	-	-	-	9-0	-	-
Vote 14 - 0		-		-		-	1		= :=::	_
Vote 15 - 0		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	204 496	209 474	-	-			2-3	-	_
	- 2	204 430	209 474	242 463	324 806	263 142	263 142	306 413	323 854	355 309
Expenditure by Vote to be appropriated	11						i			
Vote 1 - MUNICIPAL MANAGER	1 "		-	- -	12 465	12 465	12 465	13 163	13 873	14 623
Vote 2 - COUNCIL GENERAL	1	6 552	6 950	6 828	15 998	15 484	15 484	16 351	17 234	18 165
Vote 3 - EXECUTIVE MAYOR		_	_	_	519	519	519	548	577	608
ote 4 - CORPORATE DEPARTMENT		_	1	-	24 756	14 462	14 462	21 272	22 420	23 631
Vote 5 - BUDGET AND TREASURY OFFICE		204 462	203 378	227 208	27 076	16 884	16 884	23 829	25 116	26 472
Vote 6 - COMMUNITY SERVICE		-	_		31 235	30 716	30 716	40 161	42 890	
Vote 7 - TECHNICAL DEPARTMENT		54 814	63 160	61 485	173 334	163 072	163 072	138 072	145 528	46 347
Vote 8 - IPED		_	-		15 839	18 595	18 595	25 636		153 387
Vote 9 - 0		_		_ []	13 633	10 353	10 535	23 030	27 001	27 890
Vote 10 - 0		_	-		-	-	-	172	- 5	-
Vote 11 - 0			- 2	[]	-	-	-	_	-	-
Vote 12 - 0			- 2	- 1		-	-	-		- 1
Vote 13 - 0		-	-	-	-	-	-	_	-	-
Vote 14 - 0		_	5	-	-	-	-	-	-	-
Vote 15 - 0	i	_	_			-	-	170	1.5	-
otal Expenditure by Vote	2	265 828	273 488	295 522	204 224	-	-			
urplus/(Deficit) for the year	2	(61 332)	(64 013)		301 221	272 196	272 196	279 032	294 640	311 123
References	6	(01 332)	(04 013)	(53 059)	23 585	(9 053)	(9 053)	27 381	29 214	44 186

References
1. Insert 'Vote', e.g. department, if different to functional classification structure

^{2.} Must reconcile to Budgeted Financial Performance (revenue and expenditure)

^{3.} Assign share in 'associate' to relevant Vote

EC131 Inxuba Yethemba - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2015/16	2016/17	2017/18		Current Yea	ar 2018/19		2019/20 Mediu	m Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year + 2021/22
Revenue By Source	1 1										
Property rates	2	32 953	36 415	40 300	92 754	42 544	42 544	42 544	44 925	47 351	49 908
Service charges - electricity revenue	2	75 487	85 163	88 209	291 042	121 000	121 000	121 000	137 940	157 150	178 159
Service charges - water revenue	2	_	-	-	_	_	-	-	- 107 340	137 130	110 123
Service charges - sanitation revenue	2		-	_	_ !			_		-	
Service charges - refuse revenue	2	17 685	19 733	21 807	52 481	31 601	31 601			25,420	
Rental of facilities and equipment	1 1							31 601	33 370	35 172	37 072
		2 049	1 901	2 290	7 642	3 952	3 952	-	4 173	4 399	4 636
Interest earned - external investments			670	264	614	892	892	-	942	993	1 046
Interest earned - outstanding debtors	1	6 017	8 715	12 696	11 906	16 863	16 863	-	14 131	14 895	15 699
Dividends received		-	-	- [- [-	-	-	-	_	-
Fines, penalties and forfeits		182	279	232	2 282	245	245	-	3 934	4 147	4 371
Licences and permits		-	-	-	6 151	4 799	4 799	-	5 068	5 342	5 630
Agency services		2 653	3 105	4 553	-	_	· ·	_		-	-
Transfers and subsidies		46 127	52 352	52 211	119 342	49 033	49 033		54 181	51 147	54 352
Other revenue	2	1 213	3 493	6 800	7 234	7 337	7 337	7 337	2 996	3 158	3 329
Gains on disposal of PPE	-	2 639	1 291	12 918	_	_	1 331	1 331	4 752	3 130	3 329
Total Revenue (excluding capital transfers and contributions)		187 004	213 119	242 280	591 446	278 266	278 266	202 482	306 413	323 753	354 201
Expenditure By Type						-					
Employee related costs	2	71 944	75 853	81 965	198 347	90 000	90 000	90 000	00.000	05 400	404.404
Remuneration of councillors	-	6 950	6 828	7 926	11 618	7 200	7 200	50 000	90 000 8 006	95 400 8 439	101 124
Debt impairment	3	17 208	19 449	15 371	10 202	2 433	2 433		2 569	2 707	8 894
Depreciation & asset impairment	2	61 495	62 067	62 661	111 231	60 386	60 386	60 386	63 767	67 211	2 854 70 840
Finance charges		17 208	19 449	15 371	756	4 000	4 000	00 300	4 224	4 452	4 693
Bulk purchases	2	62 452	61 485	64 444	150 791	50 000	50 000	50 000	52 800	55 651	58 656
Other materials	8	3 143	-	4 639	26 750	5 747	5 747	_	19 020	20 047	21 130
Contracted services		-	6 817	18 541	48 932	26 150	26 150	26 150	5 000	5 270	5 555
Transfers and subsidies		-	-	-	1 916	28 543	28 543	_	11 274	11 883	12 524
Other expenditure	4, 5	50 295	63 938	44 553	53 422	16 701	16 701	16 701	22 372	23 580	24 853
Loss on disposal of PPE		-		-	- "	-	-	2	-	1.0	1/4/9
Total Expenditure		290 696	315 886	315 473	613 965	291 159	291 159	243 237	279 032	294 640	311 123
Surplus/(Deficit) Transfers and subsidies - capital (monetary	- 7	(103 692)	(102 767)	(73 193)	(22 519)	(12 893)	(12 893)	(40 755)	27 381	29 113	43 078
allocations) (National / Provincial and District) Hartsters and substructs - Capital (Hartstell) allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		22 471	24 896	25 313	40 470	15 862	15 862	₹.	26 877	29 781	27 866
Transfers and subsidies - capital (in-kind - all)	6	-	_	-	-		-		-	- 0	7.
Surplus/(Deficit) after capital transfers & contributions		(81 221)	(77 871)	(47 880)	17 951	2 969	2 969	(40 755)	54 258	58 894	70 944
Taxation		2000	-	_	_	_				-	
Surplus/(Deficit) after taxation		(81 221)	(77 871)	(47 880)	17 951	2 969	2 969	(40 755)	54 258	58 894	70 944
Attributable to minorities	1	=	- 1	- "	_		-	(57 255	30 034	10 344
Surplusi(Deficit) attributable to municipality		(81 221)	(77 871)	(47 880)	17 951	2 969	2 969	(40 755)	54 258	58 894	70 944
Share of surplus/ (deficit) of associate	7	_	_		_	_	2	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	AA WAN	30 034	70 344
Surplus/(Deficit) for the year	_	(81 221)	(77 871)	(47 880)	17 951	2 969	2 969	(40 755)	54 258	58 894	70 944

i. Classifications are revenue sources and expenditure type

^{2.} Detail to be provided in Table SA1

^{3.} Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment

^{4.} Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs

^{5.} Repairs & maintenance detailed in Table A9 and Table SA34c

^{6.} Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)

^{7.} Equity method (Includes Joint Ventures)

Vote Description	Ref	2015/16	2016/17	2017/18		Current Ye	nar 2018/19		2019/20 Media	ım Term Revenue Framework	e & Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year 6 2021/22
Capital expenditure - Vote	71 11					0.4.4	1010000	Seasoning	2013/20	2020/21	2021122
Multi-year expenditure to be appropriated	2								1	1	
Vote 1 - MUNICIPAL MANAGER	4.4	- 1	- 1	-	-	-		_	l _	_	
Vote 2 - COUNCIL GENERAL		-	_	-	-	_ 1	_	_	1 [_	_
Vote 3 - EXECUTIVE MAYOR		_	-	- 1	_	_	_	_	1 [_	_
Vote 4 - CORPORATE DEPARTMENT		-	-	-	_		_	_		1 7	_
Vote 5 - BUDGET AND TREASURY OFFICE	11 3	-	_	-	_	_	_	_		-	_
Vote 6 - COMMUNITY SERVICE		-	-		_	_	_	_		_	-
Vote 7 - TECHNICAL DEPARTMENT		-	-	- 1	_			_	1 -	_	-
Vote 8 - IPED		-	_	-	- 1		- 1	_]	-	_
Vote 9 - 0	4.4	-		- 1	_	4	_ [_	1 -	-	-
Vote 10 - 0	1	-	- 1	-	-			-]	_	_
Vote 11 - 0		-	-	- 1	_			_	-	-	-
Vote 12 - 0		-	_	_ [-		_ [_	-	-	-
Vota 13 - 0	4.1	- 1	1 21	_	11		_ [[-	- 1	-
Vote 14 - 0	4.4	_		_				-	-	-	-
Vote 15 - 0		_	_	-				-	-	-	-
Capital multi-year expenditure sub-total	7	-					-				-
· · · · · · · · · · · · · · · · · · ·		-	-	-		-	-	-	-	-,	-
Single-year expenditure to be appropriated	2										
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-				
Vote 2 - COUNCIL GENERAL		-	-	-	-	- 1	_		1 3		_
Vote 3 - EXECUTIVE MAYOR		-	-	- [-	_	_	_]]		_
Vote 4 - CORPORATE DEPARTMENT		-		-	-11	_	- 1	_			-
Vote 5 - BUDGET AND TREASURY OFFICE	4 9			-	_	_	_ [_		-	-
Vote 6 - COMMUNITY SERVICE		-	-	-	_	_				-	-
Vote 7 - TECHNICAL DEPARTMENT		-	-	- 1	_		_ [_	_	-	-
Vote 8 - IPED		-	_	_ [.		•	-	-
Vote 9 - 0		- 1	_	.		_	- 1	-	-	-	_
Vote 10 - 0		_	- 1	_ [-	1	-	-
Vote 11 - 0		_		_ [4 500	7.1		-	-		_
Vote 12 - 0			_	- 1	4 300	- 1	-	-	12 804	15 148	12 384
Vote 13 - 0					- 1	-	-]	-	-	-	-
Vote 14 - 0						-	-	-	-	- 1	
Vote 15 - 0	1 1			- 1	-	-	- [-	-	- 1	_
Capital single-year expenditure sub-total	1				4500	-	-		-	7,0	· -
otal Capital Expenditure - Vote	-			-	4 500		•	-	12 804	15 148	12 384
			-	-	4 500		-		12 804	15 148	12 384
Capital Expenditure - Functional	45 1		1				1	i		1	
Governance and administration		150	592	2 183	-	-	_ [-	_1	_ /	
Executive and council		150		1 565	-	- (1	_	_			
Finance and administration		- 1	-	-		-	-	_			
Internal audit	11.3	-	592	618	- 4	_	_	_ [-	
Community and public safety		-	1 917	604	-		_		1 000	4 054	-
Community and social services		-	1 917	604	_	Į.		-	1 000	1 054	1 111
Sport and recreation		-			_			- [1 000	1 054	1 111
Public safety			27	-	_			- 1	-	-	-
Housing		4.1	29/1		_	21	- 1	-	-	-	-
Health		_					-	-	-	-	_
Economic and environmental services		21 186	23 072	32 921	24 202	4 752	47-	-		-	-
Planning and development			20012	25 251	24 202	4132	4 752	-	25 877	26 727	26 755
Road transport		21 186	23 072	32 921	24 202	4.750		-		-	-
Environmental protection	1 25	-	25 012		24 202	4 752	4 752	-	25 877	28 727	26 755
Trading services		-	-		4	3	-	-	-	-	-
Energy sources		9.7	1121		4 000	(10,11)	-	-	-	-	-
Water management		- 5	-		-	7.4	-	-		-	-
Wasta water management			-		-		-	-	-)	-	-
Waste management		-	-	- 5	4 000		-	-	-	-	-
Other		-	1.0	-	- 17		-	-	-	-	-
		-	-	•		-	-	-	-	-	-
otal Capital Expenditure - Functional	3	21 336	25 582	35 708	28 202	4 752	4 752	_	26 877	29 781	27 866
unded by:						74				1	1
National Government		20 744	23 047	25 313	28 202	4 752	4 752		40.037		
Provincial Government			22.77	23313	20 202	4 /52	4 752	-	26 877	29 781	27 866
District Municipality			3.3				-	-	-	-	-
Other transfers and grants							- 1	-	-	-	-
Transfers recognised - capital	4	20 744		-		4 7 7 7	-	-	-	-	-
- '			23 047	25 313	26 202	4 752	4 752	-	26 177	29 781	27 866
Sorrowing Internal to the Inte	6	-//	348	-	-		-	-	- 1	-	-
Internally generated funds		592	2 535	10 395	- 12	-	= -		-	_	
otal Capital Funding	7	21 336	25 512	35 708	28 202	4 752	4 752		26 677	29 781	27 856

^{1.} Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

^{2.} Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

^{3.} Capital expenditure by functional classification must reconcile to the appropriations by vote

^{4.} Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

^{6.} Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

^{7.} Total Capital Funding must balance with Total Capital Expenditure

^{8.} Include any capitalised interest (MFMA section 46) as part of relevant capital budget

EC131 Inxuba Yethemba - Table A6 Budgeted Financial Position

Description	Ref	2015/16	2016/17	2017/18		Current Yea	ar 2016/19		2019/20 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
ASSETS											
Current assets Cash		3 151	2 123	1 850	(116 485)	7 645	7 645	26 042	93 876	154 971	219 237
Call investment deposits	1	-	-	903	78 000	-		504		_	-
Consumer debtors	1	10 377	26 563	20 052	153 331	197 917	197 917	56 224	36 993	38 990	41 096
Other debtors		7 353	2 268	2 061	- 1	-	- (1	11 675	903	952	1 003
Current portion of long-term receivables	- 1	- "	6 994	11 924	-	10 248	10 248	(114)		_	
Inventory	2	837	464	565		1 166	1 166	734	565	596	628
Total current assets		21 718	38 432	37 355	114 846	216 977	216 977	95 065	132 336	195 509	261 963
Non current assets		- 0									201200
Long-term receivables Investments		-	-	-	-	-	-	1	-	14	-
Investment property		37 826	20.400	-		-		- 1	-	_	-
Investment in Associate		37 020	39 160	39 520	(1 845)	6 052	6 052	39 520	37 675	39 710	41 854
Property, plant and equipment	3	1 372 008	1 316 762	1 289 750	(20.004)	-			-	-	-
Biological	3	1 3/2 000	1 310 702	1 209 750	(28 991)	1 362 718	1 362 718	1 230 578	1 302 594	1 374 387	1 445 080
-		-		-	-	-	7.0		-	1-	-
Intangible	_		-	-		-	-	-		-	-
Other non-current assets		2 225	2 225	2 225	-		-	2 225	2 225	2 345	2 472
Total non current assets		1 412 058	1 358 147	1 331 495	(30 835)	1 368 770	1 368 770	1 272 323	1 342 494	1 416 441	1 489 406
TOTAL ASSETS		1 433 777	1 396 579	1 368 851	84 011	1 585 747	1 585 747	1 367 389	1 474 830	1 611 950	1 751 369
LIABILITIES Current liabilities										-	
verdraft	1	- 0	_	- 1	_		14.000	10000			
Borrowing	4	185	-	3 752		-	-	-	-	5	- 5
Consumer deposits	16.1	1 237	1 324	1 403	- 1	6 049					-
Trade and other payables	4	71 028	96 257	124 446	-		6 049	2 937	1 403	1 479	1 559
Provisions	7	24 832	6 143	124 440	-	81 000	81 000	71 211	128 199	135 122	142 418
Total current (labilities	-	97 282	103 724	129 602		49 857	49 857	39 766	49 857	52 549	55 387
Non current liabilities		31 202		129 002		136 906	136 906	113 914	179 459	189 150	199 364
Borrowing		-	45 678	-	-		0.40	7	-	-	2.5
Provisions		66 734	29 214	62 057		39 586	39 586		62 057	65 408	68 940
Total non current llabilities		66 734	74 892	62 057	- 1	39 586	39 586	-	62 057	65 408	68 940
FOTAL LIABILITIES		164 016	178 617	191 659		176 493	176 493	113 914	241 516	254 557	268 304
NET ASSETS	5	1 269 761	1 217 962	1 177 192	84 011	1 409 254	1 409 254	1 253 474	1 233 315	1 357 393	1 483 066
COMMUNITY WEALTH/EQUITY	1 -		*1	-	C 11-11	- 111	1 100 504	1 200 717	1 233 3 13	1 331 333	1 403 000
Accumulated Surplus/(Deficit)		1 269 761	1217.962	1 127 100	West	V 750 FR	10000				
Reserves	4	1208.791	-	1.177.192	84 582	1 409 538	1 409 536	1376 382	1 233 315	1 357 393	1 483 066
			-	-	(571)	(282)	(282)	(122 908)	-	-	-
OTAL COMMUNITY WEALTH/EQUITY	5	1 269 761	1 217 962	1 177 192	84 011	1 409 254	1 409 254	1 253 474	1 233 315	1 357 393	1 483 066

¹ Detail to be provided in Table SA3

² Include completed low cost housing to be transferred to beneficiaries within 12 months

^{3.} Include 'Construction-work in-progress' (disclosed separately in annual financial statements)

^{4.} Detail to be provided in Table SA3. Includes reserves to be funded by statute.

^{5.} Net assets must balance with Total Community Wealth/Equity

EC131 Inxuba Yethemba - Table A7 Budgeted Cash Flows

Description	Ref	2015/16	2016/17	2017/18		Current Ye	ar 2018/19		2019/20 Mediu	m Term Revenu Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +: 2021/22
CASH FLOW FROM OPERATING ACTIVITIES			- 1				1200				-
Receipts							į				
Property rates		93 602	111 826	99 537	-	38 345	38 345	(1 464)	42 768	45 078	47 512
Service charges		92 612	80 720	110 326	_	140 375	140 375	(5 464)	150 753	158 894	167 474
Other revenue	2.5	6 784	5 042	12 604	-	13 050	13 050	(1711)	10 997	11 590	12 216
Government - operating	1				_	45 834	45 834	(959)	54 181	51 147	54 352
Government - capital	1			- 1	_	22 862	22 862	1 041	26 877	28 328	29 858
Interest	1000	1 153	9 386	12 960	-	5 248	5 248	(1 016)	13 377	14 100	14 861
Dividends		-		-	_		19	(1.515)	13 377	14 100	
Payments		10.500				-				_	-
Suppliers and employees		(171 559)	(175 486)	(192 559)	_	-	_	12	(197 198)	(208 387)	(220 212)
Finance charges		(1 287)	(7 273)	(7 790)	756	4 000	4 000	20	(4 224)		
Transfers and Grants	1		<u>`</u>	, , , , ,	-	-	1 000	-	(11 274)	(11 883)	, ,
NET CASH FROM/(USED) OPERATING ACTIVITIES		21 305	24 215	35 078	756	269 713	269 713	(9 553)	86 257	84 415	(12 524) 88 844
CASH FLOWS FROM INVESTING ACTIVITIES							200 1 10	(0 000)	80 237	04413	00 044
Receipts	-	= == :						- 1			
Proceeds on disposal of PPE		220	529	202		7223	1,233				
Decrease (Increase) in non-current debtors		220		357	4 500	4 500	4 500		4 752	5 009	5 279
Decrease (increase) other non-current receivables			-	-	_	-	-	7		-	-
Decrease (increase) in non-current investments		- 5	675	- 5		-	-	-	-	- <u>-</u>	-
Payments		-	-	-	-	5	-	7	(i)=	-	-
Capital assets		(21 336)	100 000				ĺ				
NEXT SH FROM/(USED) INVESTING ACTIVITIES			(25 582)	(35 708)	(42 664)	(42 664)	(42 664)	-	(26 877)	(28 328)	(29 858)
	1 1	(21 116)	(25 054)	(35 351)	(38 164)	(38 164)	(38 164)		(22 125)	(23 320)	(24 579)
CASH FLOWS FROM FINANCING ACTIVITIES								- 1			
Receipts								- 1			
Short term loans		-		2.5	(/ <u>2</u> /		-	-			
Borrowing long term/refinancing		-	1.5			-	-	- 1		_	_
Increase (decrease) in consumer deposits		-		724	-	- 3		-	-	-	200
Payments						100					
Repayment of borrowing		(1 256)	(189)	-	1	-:	-				-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 256)	(189)	-	-	- 1	-	-	-	-	
NET INCREASE! (DECREASE) IN CASH HELD	l i	(1 067)	(1 028)	(273)	(37 408)	231 550	231 550	(9 553)	54.422	54.000	
Cash/cash equivalents at the year begin:	2	4218	3 151	2123	2 123	2 123	2 123	(3 222)	64 132 29 743	61 096	64 265
Cash/cash equivalents at the year end:	2	3 151	2 123	1 850	(35 285)	233 673	233 673	(9 553)	93 876	93 876	154 971
References					(00 200)	233 013	233 013	(9 223)	33 010	154 971	219 237
 Local/District municipalities to include transfers from/to 	District	VLocal Municipalitie	es								
Cash equivalents includes investments with maturities	of 3 mg	onths or less									
3. The MTREF is populated directly from SA30.											
Total receipts		194 370	207 503	235 783	4 500	270 213	270 213	(9 573)	303 706	244 440	224 550
Total payments		(194 181)	(208 341)	(236 056)	(41 908)	(38 664)	(38 664)	(9 573)		314 146	331 553
		189	(838)	(273)	(37 408)	231 550	231 550		(239 573)	(253 050)	(267 287)
Borrowings & investments & c.deposits		-	(050)	(273)	(00 100)	231 330	231 330	(9 553)	64 132	61 096	64 265
Repayment of borrowing		(1 256)	(189)	10	_	8.57.3		77	-	-	-
		(1 067)	(1 028)	(273)	(37 408)	231 550	224 550	(0.250)	-	-	
		(1001)	(1020)	(213)	(37 400)	231 000	231 550	(9 553)	64 132	61 096	64 265

EC131 Inxuba Yethemba - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2015/16	2016/17	2017/18		Current Yes	ar 2018/19	2019/20 Medium Term Revenue & Expenditure Framework			
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1	Budget Year +2 2021/22
Cash and investments available											1
Cash cash equivalents at the year end	3	3 151	2 123	1 850	(35 285)	233 573	233 673	(9 553)	93 876	154 971	219 237
Other current investments > 90 days		-	-	903	(3 201)	(226 028)	(226 028)	36 099		134 37 1	213 231
Non current assets - Investments	1	12	_		,	_	(=== ===	-	li I		
Cash and investments available:		3 151	2 123	2 753	(38 485)	7 645	7 645	26 546	93 876	154 971	219 237
Application of cash and investments											
Unspent conditional transfers		-		- 1		-	_ 7		7.00		200
Unspent borrowing		2	_	_			21		1.50	_	-
Statutory requirements	2						- 1	1	(35 000)	(36 890)	(38 882)
Other working capital requirements	3	46 275	60 360	96 635	-	(85 217)	(85 217)	74 108	96 762	103 423	1 27
Other provisions						(03 211)	(00 211)	74 100	29 857	31 459	110 407
Long term investments committed	4	~	- 2	-	- 27				28 007	31 403	33 169
Reserves to be backed by cash/investments	5					T-2	ē				-
Total Application of cash and investments:		46 275	60 360	96 635	-	(85 217)	(85 217)	74 108	91 619	98 002	104 694
Surplus(shortfall)		(43 124)	(58 237)	(93 882)	(38 485)	92 862	92 862	(47 562)		56 969	114 543

^{5.} Council approval required for each reserve created and basis of cash backing of reserves

Oth king capital requirements Debtors	24 753	35 897	27 811	1-1	166 217	166 217	(2 897)	31 437	31 699	32 011
Creditors due	71 028	96 257	124 445	_	81 000	81 000	71 211	128 199	135 122	142 418
1 Otal	(46 275)	(60 360)	(96 635)	-	85 217	85 217	(74 108)	(96 762)	(103 423)	(110 407)
<u>Debtors collection assumptions</u> Balance outstanding - debtors Estimate of debtors collection rate	17 730 139,6%	28 851 124,4%	22 113 125,8%	153 331 0,0%	197 917 84,0%	197 917 84,0%	67 898 -4,3%	37 896 83,0%	39 942 79,4%	42 099 76,0%

Long term investments committed
Balance (Insert description, eg sinking fund)

Reserves to be backed by cash/investments Housing Development Fund Capital replacement

Self ince Other (ust)

References

1. Must reconcile with Budgeted Cash Flows

^{2.} For example: VAT, taxation

^{3.} Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable).

4. For example: sinking fund requirements for borrowing.

Description		Ref	2015/16	2016/17	2017/18	C	urrent Year 2018/	19	2019/20 Mediu	m Term Revenue Framework	& Expenditure
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year	Budget Year +1	
CAPITAL EXPENDITURE					- Cataonio	onaget	Dudget	Porecast	2019/20	2020/21	2021/22
Total New Assets	İ	1	_	_	_	_11	_		4 400		
Roads Infrastructure			1547	2.0	27	-		-	1 000	1 054	1 111
Storm water Infrastructure			-	_		_	-	-	-	170	
Electrical Infrastructure			_	23	9	- 0		-	-	-	-
Water Supply Infrastructure	ĺ		-					-	-	-	15
Sanitation Infrastructure			7.2	39	- 5		ā	•	-		-
Solid Waste Infrastructure				-		- 0		-	-	1.5	-
Rail Infrastructure	1		2.0		7.1	<u> </u>		-	-	-	-
Coastal Infrastructure					_	-	-	-	-	-	
Information and Communication Infrastructure			_	-	23	2	3		-	-	
Infrastructure		-		-		-	-		-		-
Community Facilities				845	7.2	2	<u>-</u>	-	1 000	-	70
Sport and Recreation Facilities					-	2	- 3	-	1 000	1 054	1 111
Community Assets		1	-	-	107-11		100				112
Heritage Assets			_ []	_		-	-	-	1 000	1 054	1 111
Revenue Generating	1		599		5.5	-	-	-	_	-	-
Non-revenue Generating				1337	-	7.1	- 7	_	. ~	-	-
Investment properties		-		-	1,000	=,;;	- 1	-	-	-	-
Operational Buildings			-	_		-	-		-	-	-
Housing			2.524	-	-	-		-	-		-
Other Assets		-			1770	=====	-		-	-	-
Biological or Cultivated Assets		- }	-	-	-	•	-	-	-	-	-
Servitudes		i	-				-	-	-	, , ,	-
Licences and Rights			-	- 1	-	-	-	-	-	-	379
Intangible Assets		-	<u> </u>		0.70	3.5	=0	-		-	-
			-	-	- 1	-	-	-	-	-	:: - ::
Computer Equipment			-	-	-	-	-	-	-	-	-
Furniture and Office Equipment			-	-	-	-	-		-	-	_
Machinery and Equipment			-	-	- 1	-	- 1	2	-	-	20
Transport Assets			-	-	-	-	-	40	_	_	_
Land			-	-	-	-	-	23	-	_	_
Zoo's, Marine and Non-biological Animals			- [-	-	_	-	40	_	_	100
Total Renewal of Existing Assets		2				20.000					
Roads Infrastructure	186		2	8.33	1920	28 202	(37 912)	(37 912)	(1 900)	(550)	(4 104)
Storm water Infrastructure						24 202	(37 912)	(37 912)	(1 900)	(550)	(4 104)
Electrical Infrastructure			- E	0	-	4 000	-	-	-	-	~
Water Supply Infrastructure				-	-	-	177	373	-	-	-
Sanitation Infrastructure			2	21	-	7.00.00	-	-	-	-	
Solid Waste Infrastructure		- }		-	-	250	3.7	-	- 1	-	
Rail Infrastructure			@ H	17	-		-	-	-	-	-
Coastal Infrastructure			_	-	7.0	100	-7	7.7	-	-	-
Information and Communication Infrastructure			100		-	-	-		-	-	-
Infrastructure		-				-		-	71	-	-
Community Facilities			-	-	-	28 202	(37 912)	(37 912)	(1 900)	(550)	(4 104)
Sport and Recreation Facilities			-	37	17.1	-	0.00	-	-	-	-
Community Assets		-	-	(m)		16.7	€0 ¥ 00	-		-	17
Heritage Assets	-		-	-		-	-	-	-	-	-
			-	-	-	-	-	-	-	- 1	-
Revenue Generating			-	= =	42	-	-		-	92	-
Non-revenue Generating		L	-	-	12	14	922	-	-		
Investment properties			-	-	-	1 	-	-	-	-	-
Operational Buildings	-		-	-	-	121	-	-	0.00		-
Housing			-	25	17	3.5	-		-	2	_
Other Assets			-	-	-	5-5	-	-	-	-	
Biological or Cultivated Assets			-	_	-	(- c)	-	-	-	21	-
			-	-	12	-	-	1000			
Servitudes				-	18	0.00	-	-	-	2	Ş.
Licences and Rights	Ī			- 1	-	-	-	1,-0	-	-	
Licences and Rights Intangible Assets	ĺ	Į	-	1				1.0			-
Licences and Rights Intangible Assets Computer Equipment			-	-	- 1	-	-	_	_	_ 1	_
Licences and Rights Intangible Assets					-	_		-	-	-	-
Licences and Rights Intangible Assets Computer Equipment				-			-	-	-	-	-
Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment			-	-	-	-	-	-	-	-	-
Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment				-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6		-	*1		-	·	900	949	1 001
Roads Infrastructure		1	-	20	2	-		900	949	1 001
Storm water infrastructure		10-0			200	24	<u> </u>	200	343	
Electrical Infrastructure		_	_	- 107	- 1	-		- 1	_	-
Water Supply Infrastructure		_	- 4	_	_	_	_	[]	_	-
Sanitation Infrastructure		_	_	_	_	_	- 1	= 1		_
Solid Waste Infrastructure			_	_	_		_ [-	_
Rail Infrastructure		_		_ 1	_	- 1	- 1	- 1	-	_
Coastal Infrastructure		_			_	I 4			- 1	_
Information and Communication Infrastructure		_	_				-	- 9	-	-
Infrastructure		_		-	-		-		-	-
Community Facilities		_		_ [-	900	949	1 001
Sport and Recreation Facilities			_				-	-	-	-
Community Assets							-	-		-
Heritage Assets		_		- [-	-	-	-	-	-
Revenue Generating		_		_ [-	-	-	-	-	-
Non-revenue Generating					-	-	-	-	-	-
Investment properties			•	-	-		-	-	-	_
Operational Buildings			-	-	- 1	-	-	-	-	-
Housing		-	-	-	- 1	-	-	- 1	-	-
Other Assets			-		•		-	-	-	
Biological or Cultivated Assets		-	-	-			-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-
Intangible Assets		-	0 = 1		-	- 1	-			-
				-	-	-1-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	_
Furniture and Office Equipment		-	-	-	- 1	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	- 1	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	_	_
Zoo's, Marine and Non-biological Animais		_	-	-	-	-	-	- 1	_	_
Total Capital Expenditure	4	iin.		-	28 202	(37 912)	(37 912)		4 400	
Roads Infrastructure		_	_		24 202	(37 912)	(37 912)	(4.000)	1 453	(1 992)
Storm water Infrastructure		_	_	_	4 000	(3/ 3/2)		(1 000)	399	(3 103)
Electrical Infrastructure			_		4 000	_	-	-	-	-
Water Supply Infrastructure		[]		- [-	-	-	-
Sanitation Infrastructure		_	- 1		-		- 1	-	-	-
Solid Waste Infrastructure		_8]		-	- 1	- [-	-	_
Rail Infrastructure		[1]	7	[]	- 1	-	-	- 1	-	-
Coastal Infrastructure					- 7	-	-	-	-	
Information and Communication Infrastructure	1				- 1	_	-	-	-	_
Infrastructure	1 3	-		-	-	-	-	-	-	-
Community Facilities			- 1	-	28 202	(37 912)	(37 912)	(1 000)	399	(3 103)
Sport and Recreation Facilities			-	-	-	-	-	1 000	1 054	1 111
Community Assets		-	-			-		-	-	
Heritage Assets		- 1	-	-	-	-	-	1 000	1 054	1 111
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating					1,70	25.70	-	-	-	_
Investment properties		_	-	-		-	-	-	-	-
Operational Buildings		2.00	- 1	-		0.000	-	-	-	-
Housing		-	-	-	-	-	7.0	100	-	.=.
Other Assets		-	-		-	-	-	-	-	-
		-		-	-	1. 2.0	-	-	-	-
Biological or Cultivated Assets		140		-		-	-	-	-	-
Servitudes		-	-	-	-	970	273	27.0	- 1	~
Licences and Rights	- 3	-	*	-	-	-	-	-	-	
Intangible Assets		- 1		-	-	- 1	-	-	-	-
Computer Equipment		-	- (-	-	-	-	-	-	_
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	- //	-	-	-	_
Transport Assets		-	-	-	- 11	- (/)	_	- 18	_	_
Land		-	-	-	-	-	_	-		_
Zoo's, Marine and Non-biological Animals		- 1	_	- 1	_	_				
TOTAL CAPITAL EXPENDITURE - Asset class				- ,	_	_	-	-	-	

l	100		1 19	1	l e	4				
ASSET REGISTER SUMMARY - PPE (WDV) Roads Infrastructure	5	1 455 699		1 343 888	(43 194)	1 379 862	1 379 862	1 258 693	1 326 663	1 398 30
Storm water Infrastructure		23 047	32 668	12 393	(14 589)	1 400 570	1 400 570	957 275	1 008 968	1 063 45
Electrical Infrastructure			5		(5 432)	(5 432)	(5 432)	5 432	5 725	60
Water Supply Infrastructure		-			_	-	-	_	-	
Sanitation Infrastructure		20 593	400		40.400		-	-	-	
Solid Waste Infrastructure		20 353	496	-	(2 106)	(2 106)	(2 106)	7 106	7 490	7.89
Rail Infrastructure		4	3	5	(13 427)	(13 427)	(13 427)	(13 427)	(14 152)	(14.9)
Coastal Infrastructure		1	-	-	-	-	-	-	-	
Information and Communication Infrastructure		1 088 277	1 045 335	1 021 192	(4.000)	44 000	- 44 000	-	-	
Infrastructure	1	1 131 917	1 078 498	1 033 585	(1 825)	(1 825)	(1 825)	-	-	
Community Assets				- 1	(37 378)	1 377 780	1 377 780	956 386	1 008 031	1 062 40
Heritage Assets		9 772 2 225	79 174	85 294	(591)	(591)	(591)	84 703	89 277	94 09
Investment properties			2 225	2 225	-	-	-	2 225	2 345	2.47
- · ·		37 826	39 160	39 520	(1 845)	6 052	6 052	37 675	39 710	41 8
Other Assets		273 960	192 253	183 264		-	-	122 646	129 269	136 2
Biological or Cultivated Assets		_	-	- [-	-	-	-	-	
Intangible Assets		200-	0+0		_	_	_		_	
Computer Equipment		-	- 1	-	(1 152)	(1 152)	(1 152)	1 098	1 157	1 2
Furniture and Office Equipment		1 1	- 1	-]	(879)	(879)	(879)	1 777	1 873	1 97
Machinery and Equipment		_	-	-	(1 053)	(1 053)	(1 053)	1 021	1 076	113
Transport Assets			-	_	(296)	(296)	(296)	9 886	10 420	
Land		-	_		(250)	(230)	(230)	41 276		10 98
Zoo's, Marine and Non-biological Animals				-		_		41 270	43 505	45 85
OTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 455 699	1 391 310	1 343 888	(43 194)	1 379 862	1 379 862	1 258 693	1 326 663	1 398 30
XPENDITURE OTHER ITEMS		_	-	-	124 231	62 147	62 147	75 787	79 880	84 19
Depreciation	7	-		-	111 231	60 386	60 386	63 767	67 211	70 84
Repairs and Maintenance by Asset Class	3	-	-	-	13 000	1 761	1 761	12 020	12 669	13 3
Roads Infrastructure		-	3 = 5	-	13 000	1 761	1 761	12 020	12 669	13 35
Storm water Infrastructure		-	-	-	-	-	-	_	-	
Electrical Infrastructure		-	-	-	-	-	- 1	_	_	
Water Supply Infrastructure			(4.5)	-	90,000	-	-	-	_	
Sanitation Infrastructure		-	-	-	-	-	-	<u> </u>	_	
Solid Waste Infrastructure		-	-	-	0.70		-	<u></u>	_	
Rail Infrastructure		-	-	-	-	-	-]	-	-	
Coastal Infrastructure		-	-	0.70	5.75	-	-	_	-	- 2
Information and Communication Infrastructure		-	_		-	-	-			
Infrastructure		- [-	-	13 000	1 761	1 761	12 020	12 669	13 35
Community Facilities		_		_ : = ::	-	-				-
Sport and Recreation Facilities		-	0.70	37.6	-	-	-	- 1	_	
Community Assets		-	-	-	- 1	- 1	-	-	-	77.
Heritage Assets		-	-	-	-	-	-	-	-	_
Revenue Generating		-	-	-	-	- /	-	-	-	
Non-revenue Generating			(*)	: - :	2.53	- 1	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings			17.	-		-	-	-	-	-
Housing Other Assets	1 1	-	-	-	724	-	-	-	-	
Biological or Cultivated Assets		- 1	- [-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	7	-	-	-	-	-	==	-
Intangible Assets	1	-	-	-	3-3	-	-	-	-	
-		_	-	-	-	-	-	-	-	-
Computer Equipment			- "	-	12 -	-	- [-	-	-
Furniture and Office Equipment Machinery and Equipment		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	_	-
/ land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals										84.45
Zoo's, Marine and Non-biological Animals		-//	-	-	124 231	62 147	62 147	75 787	79 880	84 13
Zoo's, Marine and Non-biological Animals OTAL EXPENDITURE OTHER ITEMS enewal and upgrading of Existing Assets as % of total capex		0.0%	0.0%			1				
Zoo's, Marine and Non-biological Animals OTAL EXPENDITURE OTHER ITEMS Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of deprecn			- 1	0,0%	100,0%	100,0%	100,0%	0.0%	27,4%	155,8%
		0.0%	0.0%	0,0%		1				155,8% -4,4% 0,9%

References

- 1. Detail of new assets provided in Table SA34a
- 2. Detail of renewal of existing assets provided in Table SA34b
- 3 Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
- 4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
- 5. Must reconcile to 'Budgeled Financial Position' (written down value)
- 6. Detail of upgrading of existing assets provided in Table SA34e
- 7. Detail of depreciation provided in Table SA34d

Description	Ref	2015/18	2016/17	2017/18	Cı	urrent Year 2016	719	2019/20 Medium Term Revenue & Expenditure Framework			
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Yea +2 2021/22	
tousehold service targets	1.1		, i						11606021	*6 2021124	
<u>Vater:</u> Piped water inside dwelling					i						
Piped water inside overling Piped water inside yard (but not in dwelling)	-111		-		-	-		100	4		
Using public tap (at least min service level)	2	-	-		100	27.0		-	-		
Other water supply (at least min service level)	4	3/	- 7		1.74		-	-	-		
Minimum Senice Level and Above sub-total	101	- 1						-	-		
Using public tap (< min.service level)	3	-	_	- 0		- 1	3	-		1 8	
Other water supply (< non-service level)	4	23.	- 21	-	20	- 2	. 3	0		- 3	
No water supply		- 2	_			_					
Below Minimum Service Level sub-total			-	-	127	-	-	-	-		
otal number of households	5	-	-		-			-	-		
enitation/sewerage;											
Flush toilet (connected to sewerage)		46	~	2	127	24.0					
Flush toilet (with septic tank)			-			0.40	-	<u></u>			
Chemical toilet			-	-	-	-	_	12.1	2	3	
Pit toilet (ventilated)		-			-	-		-		- 24	
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	9.0		
Minimum Service Level and Above sub-total Bucket toilet		7	-	-		-	-		72	-	
Other toilet provisions (< min service level)			-	+	-						
No toilet provisions		-	1					-			
Below Minimum Service Level sub-lotal			-	-	- 4	**		2)	-		
tal number of households	5	-	-	-	- 1	-	-	-			
	þ		-	-		-	-	-	-		
Mark Control of the c	1.0										
Electricity (at least min. service level)		1.7	- 5				-	-		9.	
octricity - prepaid (min.service level)		-	- 5	-	- ×	- 1	-	2.1			
Minimum Service Level and Above sub-total Electricity (< min.service level)			-		- 1	-	-	-	-	-	
Electricity - prepaid (< min. service level)	4 1	3.54			*	-	-	2	9.1		
Other energy sources			- 5	-	-	-	-	- 2	2		
•	1.4	-	-			-	-		-		
Below Minimum Service Level sub-total		-	-	-	-		-	-		-	
	5	- 1	-	-	-			-	-		
Parameter to the state of the s				98							
Removed at feast once a week		-	-	2	7		0.70		-		
Minimum Service Level and Above sub-lotal		2.0		7.5	-	-	320	2		1	
Removed less frequently than once a week				0.00	+	-	- 2	2	2	1	
Using communal refuse dump Using own refuse dump		-	-	-	+		(*)	5.7	12.		
Other rubbish disposal	11			7.5	*	-	- 4	-	-		
No rubbish disposal	- 3	7		-	31	-		2	-	-	
Below Minimum Service Level sub-total	1	-	(14.0)		-	-		-			
aj unimpet of pronseholds	5	-		-	-		-		-		
	2		-	-	- 1	-	-				
useholds receiving Free Basic Service	7	4			-	*	17.		1000		
Water (6 kilolitres per household per month)						-					
Sanitation (free minimum level service)		-		- 50	51	- 0	- 2	1	-		
Electricity/other energy (50kwh per household per month)	1		-	_	-	- 24	-		. 5	0	
Refuse (removed at least once a week)	4	-	-	-				3		-	
t of Free Basic Services provided - Formal Settlements (R'000)	8										
Water (6 kilolitres per Indigent household per month)	,										
Sanitation (tree sanitation service to indigent households)		-5 W	-		-		-		-		
Electricity/other energy (50kwh per indigent household per month)			-			-	- 23			1	
Refuse (removed once a week for Indigent households)		_	_			-	17				
t of Free Basic Services provided - Informal Formal Settlements (R'000)		_	-			- 5	- 3	-			
1 cost of FBS provided			-		- 1						
at level of free service provided per household			1						-		
operty rates (R value threshold)											
Jater (kilolitres per household per month)	-										
Sanitation (kilolitres per household per month)				-							
Sanitation (Rand per household per month)											
Electricity (kwh per household per month)											
Refuse (average litres per week)											
mue cost of subsidised services provided (R'000)	9				100						
	3				1						
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)					_ 19			7			
roperly rates exemptions, reductions and rebates and impermissable values in excess of											
rection 17 of MPRA)											
Nater (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	40	2	120		-	
artiation (in excess of free sanitation service to indigent households)		-	-	-	-		-0.1	580		-	
ectricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-		-	70		
Policia (in excess of one removal a week for indigent households)	- 6	-	-	-	-		-	2 600	2 951	3.11	
Municipal Housing - rental rebates		-	-	-	~			-	-		
Housing - top structure subsidies			1				631				
Other	6										
If tevenue cost of subsidised services provided											
Naucoz	DIT	-	-	-	-	-	-	2 800	2 951	3 11	

¹ Include services provided by another entity: e.g. Eskom 2. Stand distance <= 200m from dwelling 3. Stand distance > 200m from dwelling

^{3.} Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)



BUDGET WORD DOCUMENT

INXUBA YETHEMBA LOCAL MUNICIPALITY
BUDGET AND TREASURY DIRECTORATE

APPROVAL OF FINAL DRAFT BUDGET FOR 2019/20 AND MTREF.

1. PURPOSE

To report to the Council on Municipal Final Draft Budget 2019/20 and MTREF.

2. LEGISLATIVE FRAMEWORK

2.1 Section 24 of the Municipal Finance Management Act, 2003 (MFMA) required that "the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.

An annual budget-

- a) Must be approved before the start of the financial year:
- b) Is approved by the adoption, by the council a resolution-
- c) Must be approved together with the adoption of resolutions as may be necessary-
- i. Imposing any municipal tax for the budget year;
- ii. Setting any municipal tariffs for the budget year;
- iii. Approving measurable performance objectives for revenue from each source and for each vote in the budget;
- iv. Approving any changes to the municipality's integrated development plan; and
- v. Approving any changes to the municipality's budget-related policies
- 2.2 This will allow the municipality to ensure that a credible budget is compiled.

The following is an overview of the 2019/20 Final Draft Budget and MTREF

2.2 2019/20 Capital Budget has been budgeted as follows:

Source of Funding	Туре	Draft Budget 2019/20 R'000	Budget 20/21 R '000	Budget 21/22 R'000
National Government	MIG	16 104	16 774	17 738
National Government	INEP	10 773	13 007	10 128
Internal Funded Projects (Service Delivery Vehicle)	Own	7 000	4 500	5 200
Total		33 833	34 281	33 066

3. OVERVIEW OF THE DRAFT BUDGET 2019/2020- 2021/2022

The total operating revenue is increased by 5,6% as compared to the prior year adjustment budget taking into account Gross domestic product (GDP) growth of 1.7% is estimated in 2019/20 and the guidelines issued by National Treasury in terms of circular No.93 & 94

The total Draft Budget has a surplus of R 27 380 947 for the 2019/20 financial year

REPAIRS AND MAINTENANCE

Repairs & maintenance (Capital Expenditure Resealing)	5 000 000
Sub Station Maintenance Project (NEP) Agreement Between IYM	
and Nersa	7 000 000
TOTAL	12 020 000

TRANSFER AND GRANTS

Transfer Recognised Operational (EPWP,FMG & DSRAC)	11 274 000
TOTAL,	11 274 000

TRANSFER RECOGNISED OPERATIONAL

Equitable Share	42 907 000
FMG	2 680 000
EPWP	1 284 000
Library Grant	2 510 000
(DEDEAT)	3 000 000
MSIG	1 800 000
TOTAL	54 181 000

1. RECOMMENDATIONS

Therefore, it is recommended that:

- 4.1 Council to approve final draft Integrated Development Plan.
- 4.2 Council to approve final Draft Budget for 2019/20 and MTREF and Budget Relate.
 - 4.3 Council Approve the following budget related policies; (Note there are no changes from policies that were approved during Draft Budget 2019/20 all members are urged to use the budget related policies files that were distributed in the March Council Meeting)
 - 4.3.1 Draft Inventory Management Policy 2019/20
 - 4.3.2 Draft Credit Control and Debt Collection Policy 2019/20
 - 4.3.3 Draft Virement Policy 2019/20
 - 4.3.4 Draft Cash Management and Investment Policy 2019/20
 - 4.3.5 Draft Supply Chain Management Policy 2019/20
 - 4.3.6 Draft Unauthorized, Irregular, Fruitless and Wasteful Expenditure 2019/20
 - 4.3.7 Draft Budget Policy 2019/20
 - 4.3.8 Draft Asset Management Policy 2019/20
 - 4.3.9 Draft Property Rates Policy 2019/20
 - 4.3.10 Draft Grant Policy 2019/20
 - 4.3.11 Draft Indigent Policy 2019/20
 - 4.3.12 Draft Tariff Policy 2019/20
 - 4.3.13 Draft Debtors Impairment and Write-Off Policy 2019/20
 - 4.3.14 Draft Funding and Reserve Policy 2019/20
 - 4.3.15 Draft TARIFF BY-LAW IYM 2019-20
 - 4.3.16 Draft Debt Collection and Credit Control By-Law 2019/20
 - 4.3.17. Draft Fleet Management Policy 2019/20
 - 4.3.18 4,3,18 Draft Debt Collection Incentive Policy 2019/20
 - Debt incentive policy to be tabled on Council for noting for Public Participation to invite comments for approval in the next meeting.
 - ▶ Rollover Application of R 2 500 000 should be sent to Cogta offices before end of June 2019
 - 4.4 Cognizance be taken of the operations budget schedules and the capital budget schedules attached as Annexure "A" referred to as A-Schedule.
 - 4.5 Cognisance be taken of MFMA Circular No.93 & 94 issued by National Treasury
 - 4.6 Council to Approval Proposed Final Draft Tariff Structure of 2019/20 Financial Year.



QUALITY CERTIFICATE

QUALITY CERTIFICATE



I, X. Msweli Municipal Manager of Inxuba Yethemba Municipality, hereby certify that
the S71 Reports
quarterly report on the implementation of the budget;
2019/20 Budget
Budget have been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.
Print Name: YOLIELA W. MONIEM
Municipal Manager of Inxuba Yethemba Municipality (EC131)
Signature:
Date: 305/19



BUDGET LOCKING CERTIFICATION



Certification that the adopted budget for 2019/20 is correctly captured and locked on the municipality's financial management system

(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 59 dated 16 March 2012)

I X Msweli, in my capacity as accounting officer of the municipality, hereby certify that:

- The adopted annual budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government database.
- I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:
 - a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
 - · an adjustments budget approved by council.



COUNCIL RESOLUTION

INXUBA YETHEMBA

UMASIPALA WASEKHAYA / PLAASLIKE MUNISIPALITEIT / LOCAL MUNICIPALITY

P O Box 24 CRADOCK 5880

TEL: +27(0)48 801 5000 FAX: +27(0)48 881 1421 Email: zandi@iym.co.za



P O Box 55 MIDDELBURG 5900

TEL: +27(0)49 802 1300 FAX: +27(0)49 842 1310 Email <u>zandi@iym.co.za</u>

"A coherent developmental municipality putting people first and providing a better life for all its citizens"

31 May 2019

TO WHOM IT MAY CONCERN

Dear Sir / Madam

It is hereby confirmed that Council took the following resolution at a Council Meeting held on 30 May 2019.

C62/19 BUDGET FOR 2019 / 2020 FINANCIAL YEAR AND MTREF PERIOD

RESOLVED

- THAT Council approves the 2019 / 2020 final Draft Budget, MTREF and Budget related policies.
- 6. THAT Council approves the following budget related policies:
 - Draft Budget Policy 2019/20. 6.1.1.1 Draft Cash Management Investment Policy 6.1.1.2 2019/20. 6.1.1.3 Draft Indigent Policy 2019/20. Draft IYM Credit Control and Debt Collection Policy 6.1.1.4 2019/20. 6.1.1.5 Draft IYM Rates Policy 2019/20. 6.1.1.6 Draft Tariff Policy 2019/20. Draft Debt impairment policy 2019/20. 6.1.1.7 Draft Funding and Reserves Policy 2019/20. 6.1.1.8 6.1.1.9 Draft Grant Policy 2019/20. Draft IYM Asset Management Policy 2019/20. 6.1.1.10 6.1.1.11 Draft IYM Unclaimed Monies Policy 2019/20.
 - 6.1.1.12 Draft Supply Chain Management Policy 2019/20 Draft Virement Policy 2019-20.
 - 6.1.1.14 Draft Inventory Management Policy 2019-20.

- 6.1.1.15 IYM Draft Unauthorized, Irregular, Fruitless and Wasteful Expenditure Policy.
 6.1.1.16 Draft Property Rates By-law 2019/20
 6.1.1.17 2019/20 Draft Tariffs By-law and 2019/20 Tariff Structure.
 6.1.1.18 Debt Settlement Incentive Policy 2019/20
- 7. THAT cognisance be taken of operations budget schedules and the capital budget schedules attached as Annexure "A" referred as A-Schedule.
- 8. THAT cognisance be taken of MFMA Circular No.93 and No.94 issued by National Treasury.
- THAT the corrections be made to the budget as highlighted in the meeting.

Yours faithfully

X W MSWELI MUNICIPAL MANAGER

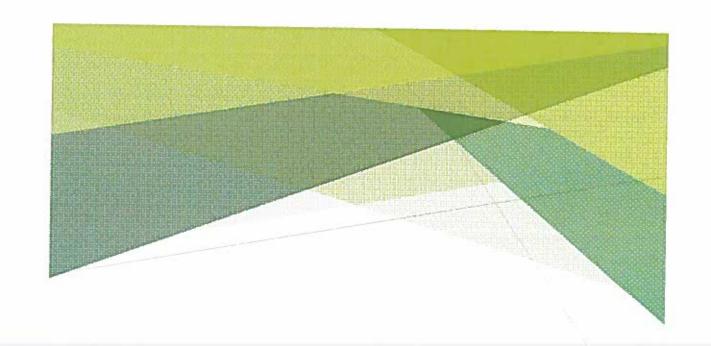
*** CERTIFIED A TRUE REFLECTION OF THE MINUTES THE COUNCIL MEETING HELD ON 30 MAY 2019



POWER POINT PRESENTATION

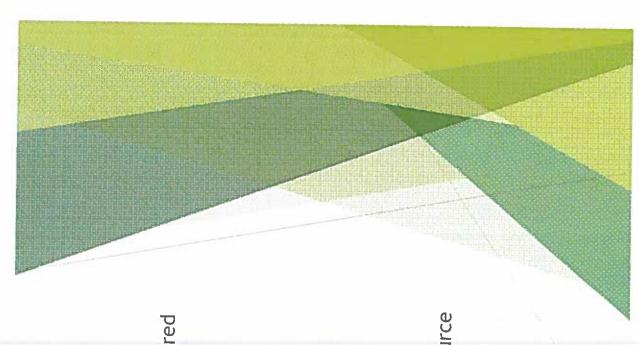






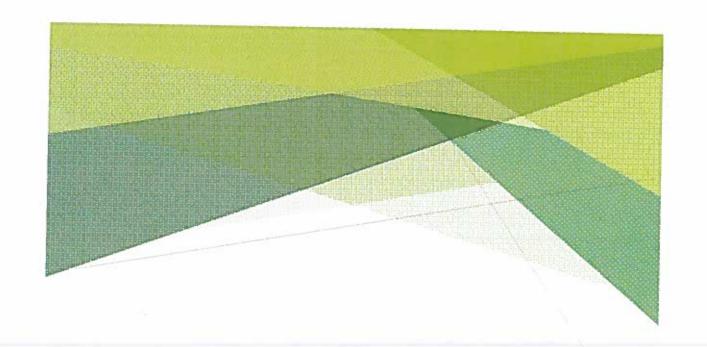
1. Purpose

The purpose of the report is to present to Council Meeting the 2019/20 Municipal Draft Budget and MTREF.



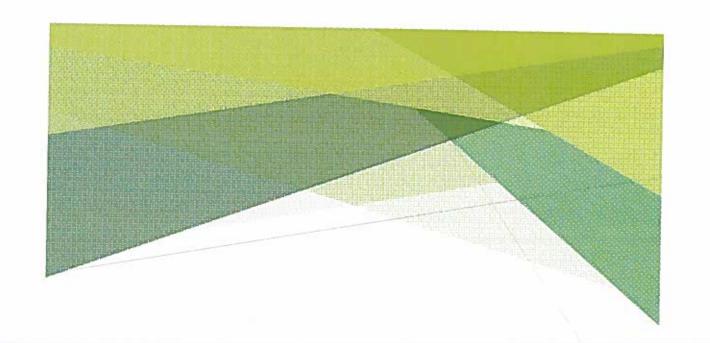
2. LEGISLATIVE FRAMEWORK

- Section 24 of the Municipal Finance Management Act, 2003 (MFMA) required that "the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.
- An annual budget-
- Must be approved before the start of the financial year:
- Is approved by the adoption, by the council a resolution-
- Must be approved together with the adoption of resolutions as may be
- Imposing any municipal tax for the budget year;
- Setting any municipal tariffs for the budget year;
- Approving measurable performance objectives for revenue from each source and for each vote in the budget;



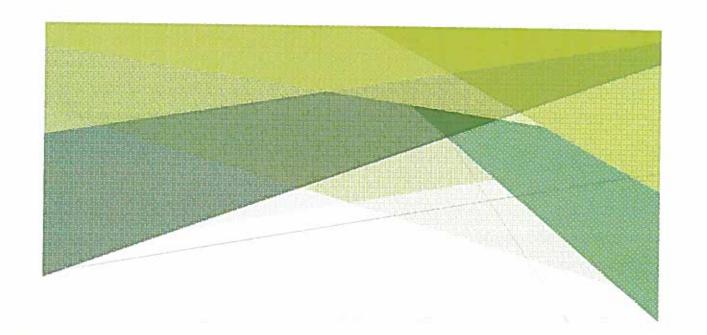
4. Legislative Implications

- Municipal Finance Management Act No. 56 of 2003
- Municipal Property Rates Act 6 of 2004
- Municipal Systems Act No. 32 of 2000
- Municipal Structures Act no. 117 of 1998
- Division of Revenue Act (DORA)



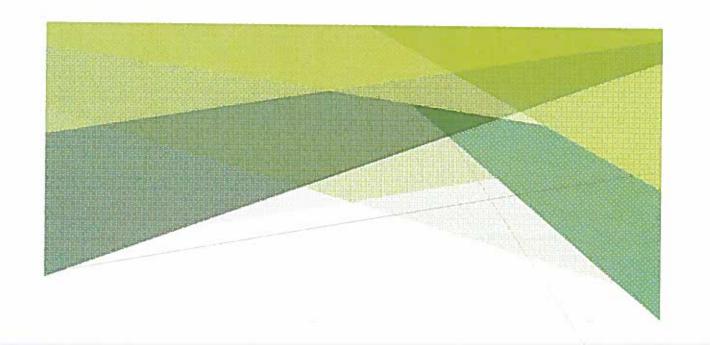
5.Authority

Inxuba Yethemba Municipal Council



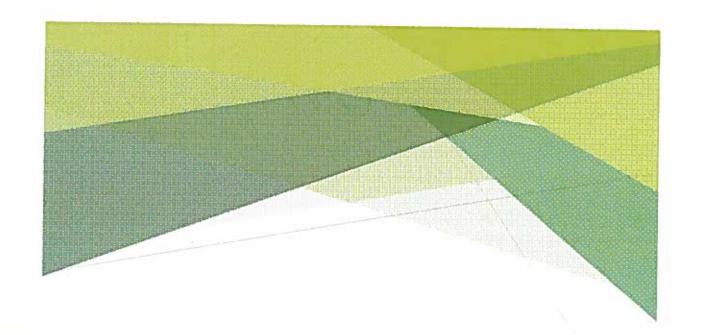
6. Financial Implications

None



7. Other Staff Implications

Critical Posts to be prioritise



8. Parties Consulted

- MAYCO
- Management
- Budget Steering Committee

Description Adjustment Budget	RAND	Revenue By Source	Property rates 42.5	Property rates - penalties & collection charges		electricity		Service charges - refuse revenue 31 60	Service charges - other	Rental of facilities and equipment 3 952	Interest earned - external investments		ge l			Transfers recognised - operational 42 03	Other revenue 2 83	Gains on disposal of PPE		Total Revenue
ent it			42 542 348		3 480 862		121 000 000	31 600 628	33 932 000	3 952 146	Ç,	020 1.60	13 382 024	244 800	4 799 269	42 033 000	2 837 322		4 500 000	
Draft Budget 2019/20			44 924 719		3 675 790		137 940 000	33 370 263		4 173 466		941 800	14 131 417	258 509	5 068 028	54 181 000	2 996 212	1	4 752 000	
Variances %			78%		5.6%		14%	2 6%		, s		2,6%	5,6%	5,6%	5.6%	7080	7 C %	8,0,0	2,6%	
Budget 2020/21			A7 350 854	400 000 It	3 874 283		157 251 600	36 172 257	107 711 00	7 200 000	000 000	992 657	14 894 514	272 468	5 341 702	51 117 000	2 459 007	700 001 0	•	
Budget 2021/22			100.04	48 907 590	A 082 404	+6+ COO +	170 266 824	420 002 611	97 U/1 559		4 636 370	1 046 261	15 698 818	287 182	F 620 452	200000	54 352 000	3 328 540		

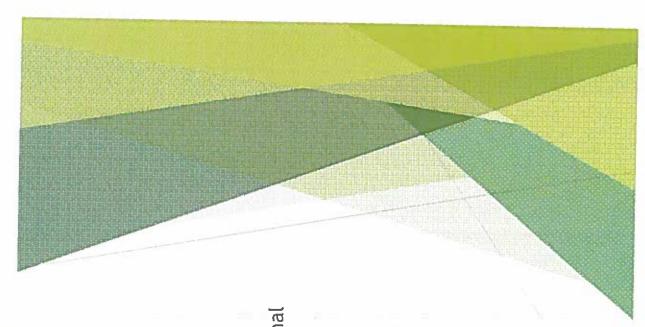
	Adjustment Budget	Draft Budget 2019/20	Variances %	Budget 2020/21	Budget 2021/22
Expenditure By Type					
Employee related costs					
Remineration of	000 000 06	000 000 06	%0'0	95 400 000	101 124 000
councillors	7 200 000	8 006 400	11 2%	9 139 746	
Debt impairment	490 500		2 2	0 420 740	
Depreciation & asset	2 432 503	2 568 /23	2,6%	2 707 434	2 853 636
Impairment	60 385 602	63 767 196	56%	R7 240 624	ľ
Finance charges	4 000 000	4 224 000	2000	420 027	288 850 07
Bulk purchases		1 224 000	0,0%	4 452 096	4 692 509
Renaire & maintenance	20 000 000	52 800 000	2,6%	55 651 200	58 656 365
	8 000 000	40.000.000	04.707		
Contracted Services	000	13 020 000	7117	20 047 080	21 129 622
Transfere and amonto	13 795 000	2000 000	-64%	5 270 000	5 554 580
s and grants	29 043 000	11 274 000	-38%	44 882 708	
Other expenditure	23 302 073	22 2 24 020	200	11 002 / 30	12 324 46/
Total Expenditure	20 202 21 3	22 371 939	%4%	23 580 024	24 853 345
	286 159 078	279 032 258		296 748 000	313 344 792
Surplus/(Deficit)	19 037 177	27 380 947		20 040 07	

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2019/20 CAPITAL BUDGET

Source of Funding	Type	Draft Budget 2019/20 R'000	Budget 20/21 R '000	Budget 21/22 R'000
National Government	MIG	16 104	16 774	17 738
National Government	INEP	10 773	13 007	10 128
nternal Funded Projects	Own	2 000	4 500	5 200
Total		33 833	34 281	33 066



OVERVIEW OF THE DRAFT BUDGET 2019/2020- 2021/2022

- growth of 1.7% is estimated in 2019/20 and the guidelines issued by National The total operating revenue is increased by 5,6% as compared to the prior year adjustment budget taking into account Gross domestic product (GDP) Freasury in terms of circular No.93 & 94
- The total Draft Budget has a surplus of R 27 380 947 for the 2019/20 financial year

11 274 000 11 274 000 2019/2020- 2021/2022 CONTINUES. OVERVIEW OF THE DRAFT BUDGET Transfer Recognised Operational (EPWP, FMG & DSRAC) REPAIRS AND MAINTENANCE TRANSFER AND GRANTS TOTAL

Sub Station Maintenance Project (NEP) Agreement Between IYM and

TOTAL

Repairs & maintenance (Capital Expenditure Resealing)

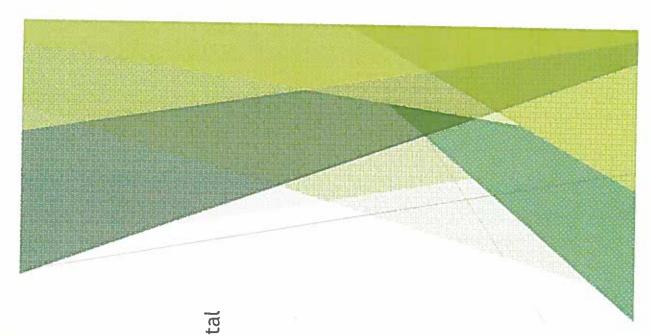
Repairs & maintenance (Operational Expenditure)

2019/2020- 2021/2022 CONTINUES... OVERVIEW OF THE DRAFT BUDGET

TRANSFER RECOGNISED OPERATIONAL		
Equitable Share	42 907 000	
FMG	2 680 000	
EPWP	1 284 000	
Library Grant	2 510 000	
Gassstoves and Cylinders (EDEAT)	3 000 000	
MSIG	1 800 000	
TOTAL	54 181 000	

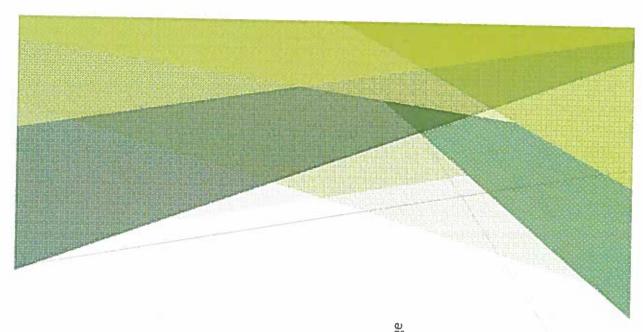
Proposed Projects 2	2019/20
roposed Project	10
roposed Pro	ect
ropose	
	posed

	- pocodo -	07// 07 51// 70	07//		
Project Name	Project Type	Project Status Reg/Not Total Project Cost Reg.	Total Project Cost	2019/20 ALLOCATION	Physical Progress
Construction of Lusaka Community Hall{Middelburg}	Community Facility	Registered	R10,600	R2,500	Construction – 35%
Lingelihle Community Hall, Ward 2 (Cradock)	Community Facility	Registered	R13,538	R5,000	Design & Tender
Paving of Mpolweni Access Roads (Cradock)	Roads	Registered	R9,948	R5,000	Design & Tender
Rehabilitation of Midros Sports Field – Planning Project (Middelburg)	Sport Field	Registered	RO,350	R0,350	Design & Tender
Installation of Midros & Lusaka High Mast Lights (Middelburg)	Community Lighting	Not Registered	R12,950	R2,500	Captured
Upgrading of Commonages infrastructure (Cradock & Middelburg)	LED	Not Registered	R1,900	R0,950	Captured
Paving of Makwemba Street (Cradock)	Roads	Not Registered	R6,500	R2,200	Captured
TOTAL			R55,786	R18,500	



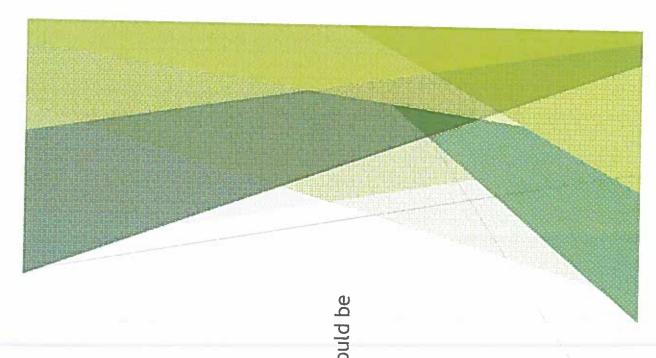
Proposed Projects 2019/20 Conti...

- accomplished in one financial year due to the below allocation vs their total NB: the above capital projects are multi-year projects which cannot be project costs.
- ➤ 2019/2020 Allocation is R16 104 000
- implementation in the 2019/20 Financial Year in order to reduce backlog. All captured projects are to be presented to the MIG Committees for



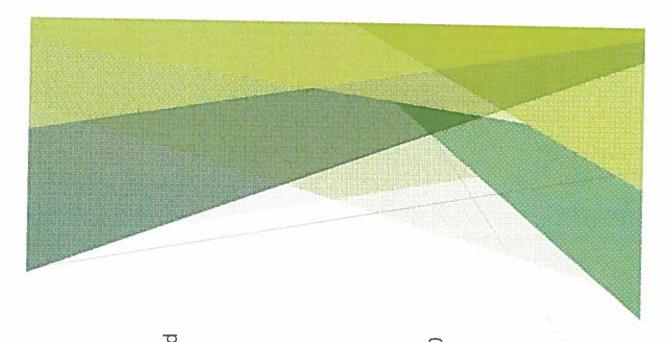
Budget Policy Parameters

- Employee costs will be limited to 31.2% of our operating budget.
- Electricity tariffs will increased by 14% whist Eskom will be increasing their tariff by 13%.
 - The District Municipality will increase water tariffs by 6 %.
- Repairs and Maintenance will be 6.8% of the expenditure.
- The internal generated budget for Capital amounts is R7M will be utilised to purchase service delivery
- Budget has made provision for Salary Increment of 6.5%.
- Our collection rate has increased from 68% to 86 % and we anticipate to increase our collection rate to 90% for this forthcoming financial year.
- IYM will intensify this Clean Ward Competition". The program will be implemented in 2019/20 Financial Year and Community Service will develop terms of reference through funding from Dedeat
- Lunch of Operation "Bhatala" that will be driven by incentive Policy. Purpose of this lunch is to encourage our community in paying historical debt.
 - Overtime will be cut by 70%.
- Expenditure on flights will also be cut by 50%
- Contracted Services will be reduced from R 13 795000 to R 5 000 000.



Budget Policy Parameters Conti....

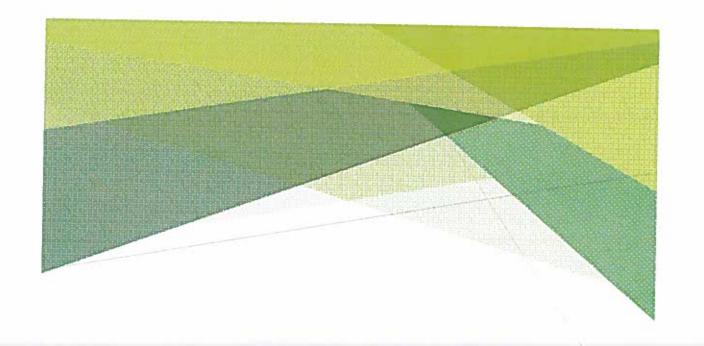
- ► S&T will be cut by 80%
- Purify our indigent register will completed by 30 September 2019
- Electricity Losses will be reduced to 9%
 - Accommodation will be reduced by 80%
- All Critical Vacant Positions that are affected by contracted services should be filled before 30 June 2019.
- All S&T, Flights and Accommodation will be pre-approved by Accounting Officer before any expenditure to be incurred
- Fuel Expenditure will be reduced by 50%



9. BUDGET RELATEDPOLICIES

Council to Approve Draft Budget for 2019/20 and MTREF and Budget Related

- 4.3.1 Draft Inventory Management Policy 2019/20
- 4.3.2 Draft Credit Control and Debt Collection Policy 2019/20
- 4.3.3 Draft Virement Policy 2019/20
- 4.3.4 Draft Cash Management and Investment Policy 2019/20
- 4.3.5 Draft Supply Chain Management Policy 2019/20
- 4.3.6 Draft Unauthorized, Irregular, Fruitless and Wasteful Expenditure 2019/20
- 4.3.7 Draft Budget Policy 2019/20



Recommendations conti..

- 4.3.8 Draft Asset Management Policy 2019/20
- 4.3.9 Draft Property Rates Policy 2019/20
- 4.3.10 Draft Grant Policy 2019/20
- 4.3.11 Draft Indigent Policy 2019/20
- 4.3.12 Draft Tariff Policy 2019/20
- 4.3.13 Draft Debtors Impairment and Write-Off Policy 2019/20
- 4.3.14 Draft Funding and Reserve Policy 2019/20
- 4.3 15 Draft Contract Management Policy 2019/20
- 4.3.16 Draft TARIFF BY-LAW IYM 2019-20

4.3.17 Draft Debt Collection and Credit Control By-Law 2019/20

- 4,3,18 Draft Debt Collection Incentive Policy 2019/20
- 4,3,19 Draft Fleet Management Policy 2019/20
- Debt incentive policy to be tabled on Council for noting for Public Participation to invite comments for approval in the next meeting. Rollover Application of R 2 500 000 should be sent to Cogta offices before end of June 2019
- Cognisance be taken of MFMA Circular No.93 and 94 issued by National Treasury